STATE OF IOWA

2013 **FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013**

CITY OF , IOWA **LEON**

16202700600000 {enter title} {enter address} {enter city, IA zip code}

DUE: December 1, 2013 (Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, **PLEASE**

Mary Mosiman, CPA Auditor of State State Capitol Building

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State

RETURN TO Des Moines, IA 50319-0004	and federal agencies. ALL FUN	DS		
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources			, ,	
Taxes levied on property	416,660		416,660	409,024
Less: Uncollected property taxes-levy year	0		0	C
Net current property taxes	416,660		416,660	409,024
Delinquent property taxes	0		0	<u> </u>
TIF revenues	0	_	0	0
Other city taxes	145,446	0	145,446	
Licenses and permits	7,199	770	7,199	<u> </u>
Use of money and property	16,400	779	· · · · · · · · · · · · · · · · · · ·	
Intergovernmental	325,192	566,199		, ,
Charges for fees and service Special assessments	17,171 846	1,560,189	1,577,360	· · ·
Miscellaneous	18,168	0	18,168	
Other financing sources	3,217	645,735		
Total revenues and other sources	950,299	2,772,902		<u> </u>
Expenditures and Other Financing Uses	300,233	2,112,502	0,720,201	4,270,100
Public safety	316,972	0	316,972	325,646
Public works	313,819	0	313,819	
Health and social services	0	0	313,618	339,490
Culture and recreation	185,398	0	185,398	202,680
Community and economic development	8,000	0		
General government	73,579	0	73,579	
Debt service	29,128	0	29,128	
Capital projects	0	0	25,125	25,125
Total governmental activities				
expenditures	926,896	0	926,896	987,570
Business type activities	0	2,181,382	· · · · · · · · · · · · · · · · · · ·	
Total ALL expenditures	926,896	2,181,382		
Other financing uses, including transfers out	0	211,794		
Total ALL expenditures/And		211,701	211,70	210,010
other financing uses	926,896	2,393,176	3,320,072	4,162,986
Excess revenues and other sources over (Under) Expenditures/And other financing uses	23,403	379,726		
	,	·	,	
Beginning fund balance July 1, 2012	849,997	804,144	1,654,141	1,649,316
Ending fund balance June 30, 2013	873,400	1,183,870	2,057,270	1,764,465
Note - These balances do not include \$ held in Pension Trust Funds; \$ held in agency funds which were not budg	geted and are not available fo	held in Private Purpos	internal service funds; \$ e Trust funds and \$	
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness a	at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 56,480	Other long-term debt		\$ 0
Revenue debt	\$ 3,297,062	Short-term debt		\$ 0
TIF Revenue debt	\$ 0			
		General obligation del	ot limit	\$ 2,580,035
	CERTIFICATION			
THE FOREGOING REPORT	IS CORRECT TO THE BES	T OF MY KNOWLEDG	E AND BELIEF	
Signature of city clerk			Date Published/Posted	Mark (x) one X Date Published
514.1	<u> </u>		11/27/2013	Date Posted
Printed name of city clerk	Telephone ——	Area Code	Number	Extension
ANGELA J. BLADES Signature of Mayor or other City official (Name and Title)	Totophono	641	446-6221 Date signed	
ાં આવાલા છે. જાતવું છે. આ આ આ આ આ આ આ આ આ આ આ આ આ આ આ આ આ આ આ			Pate signed	
			11/27/	2013
PLEAS	E PUBLISH THIS	S PAGE ONL	Y	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR Y		CITY OF LEC	ON .			GAAP e by placing an X in			SAAP = CASH BA	ASIS	
Line No.	Item description		Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A - TAXES											1
2	Taxes levied on property	286,237	103,083		27,340			416,660			416,660	2
3	Less: Uncollected property taxes - Levy year							0			0'	3
4	Net current property taxes	286,237	103,083		27,340	0	(416,660		T01	416,660	_
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	286,237	103,083		27,340	0	(416,660			416,660	
7	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes	14,663	5,270		1,450			21,383		T15	21,383	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	13,451						13,451		T15	13,451	
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	
13	Hotel/motel tax							0		T19	0	10
14	Other local option taxes		110,612		4.50			110,612		T09	110,612	
15	TOTAL OTHER CITY TAXES	28,114	115,882	C	1,450	0	(145,446	0	=	145,446	
	Section B - LICENSES AND PERMITS	7,199						7,199		T29	7,199	
17	Section C - USE OF MONEY AND PROPERTY				T						1 = 1 =	17
18	Interest	260	506		18	3		787	779		1,566	
19	Rents and royalties	5,945			-			5,945		U40	5,945	
20	Other miscellaneous use of money and property	9,668			-			9,668		U20	9,668	
21	TOTAL LIGE OF MONEY AND BROBERTY	45.070	500		10	0		0	770		17.470	21
22	TOTAL USE OF MONEY AND PROPERTY	15,873	506	C) 18	3	(16,400	779		17,179	
23												23
24	Section D - INTERGOVERNMENTAL										1	24
25	Federal manufacturity in the second of											25
	Federal grants and reimbursements	70 500	I		T	1		70 500	074 005	Doo	454.444	26
27	Federal grants	79,506						79,506	374,935		454,441	
28	Community development block grants							0	191,094		191,094	
29	Housing and urban development				+	-		0		B50 B79	0	29 30
30	Public assistance grants Payment in lieu of taxes							0			0	31
31 32	r ayınıcın iir iieu oi taxes				+	+		0		B30	0	32
33	Total Federal grants and reimbursements	79,506	0	0	0	0		79,506	566,029		645,535	
	Total I euclai grants and remibulsements	7 9,500	U	U	ر _ا	ı U	(ا ا ماره ا ا	500,029		040,000	34
34 35											1	35
36												36
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38												38
39											•	39
40												40
<u> </u>		<u> </u>										<u></u>

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 Continued				DN			GAAP	X	NON-G	SAAP = CASH B	ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	\sqcup
	Section D - INTERGOVERNMENTAL - Continued	4										41
42	Otata aliana I marramora	4										42
	State shared revenues	4	189,329	7				400 220		C4C	400 220	43 44
44	Road use taxes	+	109,329]				189,329		C46	189,329	45
45 46												46
47												47
	Other state grants and reimbursements	-										48
49	State grants	1,867	,					1,867	170	C89	2,037	49
50	Iowa Department of Transportation	1,007						0	170	C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	1,867	189,329	0	0	0	C	191,196	170		191,366	60
61												61
62	Local grants and reimbursements		•			•						62
63	County contributions	4,285						4,285			4,285	
64	Library service	2,676						2,676		D89	2,676	
65	Township contributions	23,933						23,933		D89	23,933	
66	Fire/EMT service	23,596	3					23,596		D89	23,596	
67								0		D89	0	01
68								0			0	00
69								0			0	69
70	Total local grants and reimbursements	54,490	0	0	C	0	C	54,490	0		54,490	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	135,863	189,329	0	C	0	C	325,192	566,199		891,391	
	Section E - CHARGES FOR FEES AND SERVICE					-		-				72
73	Water							0	728,237	A91	728,237	
74	Sewer							0	526,674		526,674	
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0	22= 2==	AØ1	0	78
79	Landfill/garbage							0	305,278		305,278	
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30		CITY OF LEO)N			GAAP	X	NON-C	AAP = CASH E	BASIS	
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued	(-7	(-)	(-)	1 (-)	1 (-7 1	(-)	(9/	(-)			81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	29						29		A89	29	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1= 110						0		A89	0	99
100	Park, recreation, and cultural charges	17,142				+		17,142		A61	17,142	
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103						+		0			0	103
104 105	TOTAL CHARGES FOR SERVICE	17,171	0	0		0 0	0	17,171	1,560,189		1,577,360	104 105
	Section F - SPECIAL ASSESSMENTS	846						846		U01	846	
	Section G - MISCELLANEOUS	0.0						0.0			0.0	107
108	Contributions	2,543	862					3,405		U99	3,405	
109	Deposits and sales/fuel tax refunds	548				+ +		548		U99	548	
110	Sale of property and merchandise	5,849						5,849		U11	5,849	
111	Fines	6,070						6,070		U30	6,070	
112	Internal service charges	3,370				†		0		NR	0	112
113	Other miscellaneous - Specify					 		0		1	0	113
114	Cemetery-Perpetual Care						636	636			636	
115	Fire-Volunteer Firefighter Fund		1,660					1,660			1,660	
116	Ü		,,,,,,					, 0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	15,010	2,522	0	(0	636	18,168	0		18,168	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2		CITY OF LEO	N			GAAP	X	NON-C	GAAP = CASH E	3ASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	506,313	411,322	0	28,808	3	636	947,082	2,127,167		3,074,249	
122	a di la califa annonio collago										l	122
123 124	Section H - OTHER FINANCING SOURCES Proceeds of capital asset sales	3,217			I	1		3,217		NR	3,217	123 124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	3,217						3,217	433,941	NR	433,941	
126	Proceeds of anticipatory warrants or other short-term debt							0	+55,541	A89	133,941	126
127	Regular transfers in and interfund loans							0	211,794	7100	211,794	
128	Internal TIF loans and transfers in							0	, -		0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	3,217	0	0	0	0	0	3,217	645,735		648,952	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	509,530	411,322	0	28,808	3	636	950,299	2,772,902		3,723,201	
133					·							133
	Beginning fund balance July 1, 2012	324,450	442,870		15,959	2,288	64,430	849,997	804,144		1,654,141	
135	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	833,980	854,192	0	44,767	2,291	65,066	1,800,296	3,577,046		5,377,342	
137 138												137 138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL	0, 2013	CITY OF LEC	ON			GAAP	D	NON-G	GAAP = CASH E	BASIS	
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY						ν,					1
2	Police department/Crime prevention — Current operation	145,238	74,341					219,579		E62	219,579	2
3	Purchase of land and equipment		-					0		G62	0	
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	94,906	1,891					96,797		E24	96,797	13
14	Purchase of land and equipment		-					0		G24	0	
15	Construction							0		F24	0	15
	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	
23	Construction							0		F66	0	1 -
24	Animal control — Current operation	596						596		E32	596	
25	Purchase of land and equipment							0		G32	0	+
26	Construction							0		F32	0	
	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	+
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	
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37				Ī		†		0			0	37
38				İ				0			0	38
39				İ				0			0	39
40	TOTAL PUBLIC SAFETY	240,740	76,232	0	0	0	0	316,972			316,972	-

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EI	Continued	CITY OF LEC)N		Г	GAAP	X	NON-G	SAAP = CASH B	BASIS	
							_			- 4		
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS	(α)	(=)	(0)	((()	1 (%) 1	(1)	(9)	(11)		(')	41
	Roads, bridges, sidewalks — Current operation	12,980	255,573					268,553		E44	268,553	
43	Purchase of land and equipment	12,000	200,010					0		G44	0	
44	Construction							0		F44	0	
	Parking meter and off-street — Current operation							0		E60	0	
46	Purchase of land and equipment							0		G60	0	
47	Construction							0		F60	0	
	Street lighting — Current operation		45,266					45,266		E44	45,266	
49	Traffic control safety — Current operation		.5,200					0		E44	0	
50	Purchase of land and equipment							0		G44	0	
51	Construction							0		F44	0	
	Snow removal — Current operation							0		E44	0	
53	Purchase of land and equipment							0		G44	0	
	Highway engineering — Current operation							0		E44	0	
55	Purchase of land and equipment							0		G44	0	
56	Construction							0		F44	0	
	Street cleaning — Current operation							0		E81	0	
58	Purchase of land and equipment							0		G81	0	
	Airport (if not an enterprise) — Current operation							0		E01	0	
60	Purchase of land and equipment							0		G01	0	
61	Construction							0		F01	0	
	Garbage (if not an enterprise) — Current operation							0		E81	0	-
63	Purchase of land and equipment							0		G81	0	
64	Construction							0		F81	0	
	Other public works — Current operation							0		E89	0	
66	Purchase of land and equipment							0		G89	0	
67	Construction							0		F89	0	
68											0	68
69											0	69
70											0	70
71											0	71
72											0	72
73											0	73
74											0	
75											0	75
76											0	
77											0	77
78											0	78
79											0	79
80	TOTAL PUBLIC WORKS	12,980	300,839	0	0	0	0	313,819			313,819	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	3 Continued	CITY OF LEC)N			GAAP	2	NON-G	BAAP = CASH E	BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES		. ,		. ,	. , ,	()	1 (3/	\ /	1		81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104								-				104
105												105
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107												107
108												108
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR END	Continued	CITY OF LEC	ON			GAAP	2	X NON-G	GAAP = CASH B	ASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION	\ /	,	. ,	1 \ /	. \ / .		1 (5/	· · · · · · · · · · · · · · · · · · ·	1		121
122	Library services — Current operation	90,660	8,522					99,182		E52	99,182	122
123	Purchase of land and equipment	,	<u> </u>					0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	39,051	14,979					54,030		E61	54,030	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	19,917						19,917		E03	19,917	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	12,269						12,269		E61	12,269	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	161,897	23,501	0	0	0	C	185,398			185,398	139
	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
	Economic development — Current operation		8,000					8,000		E89	8,000	
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							[0		F50	0	
	Planning and zoning — Current operation							0		E29	0	
149	Purchase of land and equipment							0		G29	0	149
	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							1 0		G89	0	151
152	Construction] 0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	8,000	0	0	0	C	8,000			8,000	
155			TIF Rehates a	re expended out of	the TIF Special							155
156				within the Commun							Ļ	156
157				ent program's activ							Ļ	157
158			F	. 5	•							158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	Continued	CITY OF LEC)N			GAAP	D	NON-G	SAAP = CASH E	3ASIS	
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT						,				'	159
160	Mayor, council and city manager — Current operation	9,003	292					9,295		E29	9,295	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,002	3,716					15,718		E23	15,718	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,966						3,966		E25	3,966	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	9,517						9,517		E31	9,517	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	35,083						35,083		E89	35,083	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	69,571	4,008	0	0	0	0	73,579			73,579	176
177	Section G — DEBT SERVICE				29,128			29,128			29,128	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	29,128	0	0	29,128			29,128	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191					·			0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	485,188	412,580	0	29,128	0	0	926,896			926,896	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)	,	,		-,	- 1	-	,			,	195
196	, , , , , , , , , , , ,											196

		3 Continued	CITY OF LEC)N		L	GAAP	<u> </u>	NON-G	SAAP = CASH I	BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section I — BUSINESS TYPE ACTIVITIES											197
	Vater — Current operation								613,247		613,247	
199	Purchase of land and equipment							_		G91	0	
200	Construction							_	4 00= 00=	F91	0	200
	Sewer and sewage disposal — Current operation								1,295,297		1,295,297	
202	Purchase of land and equipment									G80	0	202
203	Construction							_		F80	0	203
	Electric — Current operation							_		E92	0	204
205	Purchase of land and equipment							_		G92	0	205
206	Construction							_		F92	0	206
	Gas Utility — Current operation							_		E93	0	207
208	Purchase of land and equipment									G93	0	
209	Construction							_		F93	0	
	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction							_		F60	0	212
	nirport — Current operation							_		E01	0	213
214	Purchase of land and equipment									G01 F01	0	214
215	Construction							_	272.020		070.000	
	andfill/Garbage — Current operation								272,838		272,838	
217	Purchase of land and equipment							_		G81 F81	0	217
218 219 H	Construction Iospital — Current operation							_		E36	0	218
219 П	· · · · · · · · · · · · · · · · · · ·							_		G36	0	219
221	Purchase of land and equipment Construction									F36	0	220
										E94	0	221
223	ransit — Current operation Purchase of land and equipment							_		G94	0	
224	Construction							_		F94	0	
	Cable TV, telephone, Internet — Current operation									E03	0	
226	Purchase of land and equipment							_		G03	0	
	Housing authority — Current operation							_		E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction							<u> </u>		F50	0	229
	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment							_		G80	<u>0</u>	231
232	Construction							_		F80	<u> </u>	232
233	2333000.1									1 . ~~	- C	233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 Continued						GAAP	X	NON-G/	AAP = CASH E	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)		GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.		\ /	, ,			, , ,	(0)	, ,		, ,	237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify							F				245
246											0	246
247											0	247
248											0	_ :0
249											0	249
250											0	200
251	TOTAL BUSINESS TYPE ACTIVITIES								2,181,382		2,181,382	
252					1							252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	485,188	412,580	0	29,128	0	0	926,896	2,181,382		3,108,278	253
	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0	211,794		211,794	
256	Internal TIF loans/repayments and transfers out							0	·		0	256
257	·							0			0	257
258	TOTAL OTHER FINANCING USES	(0 0	0	0	0	0	0	211,794		211,794	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	485,188	8 412,580	0	29,128	0	0	926,896	2,393,176		3,320,072	259
260												260
261	Ending fund balance June 30, 2013:											261
	Governmental:											262
263	Nonspendable						65,066	65,066			65,066	
264	Restricted		441,612		15,639	2,291		459,542			459,542	
265	Committed		<i>'</i>		, , , , , , , , , , , , , , , , , , ,	,		0			0	
266	Assigned	1						0			0	
267	Unassigned	348,792	2					348,792			348,792	
268	Total Governmental	348,792		0	15,639	2,291	65,066				873,400	
	Proprietary					-	-	-	1,183,870		1,183,870	
270	Total ending fund balance June 30, 2013	348,792	2 441,612	0	15,639	2,291	65,066	873,400	1,183,870		2,057,270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	833,980	0 854,192	0	44,767	2,291	65,066	1,800,296	3,577,046		5,377,342	
272												272

Part III	INTERGOVERNME Please report below						OF LEON governments on	a re	imbursement or co	ost s	sharing basis.					
	Include these exper	•				,	9				area and a second					
	Purpose		nt paid to other									F	Purpose		Amount paid	
		MØ5	governments \$										Highways			
		M32 M44											All other	<u>L89 \$</u>		
	• •	M94														
	Libraries Police protection	M52 M62														
	Sewerage	M8Ø														
		M81 M89 \$	\$ 16,674													
Part IV	SALARIES AND W				voos of		r gavaramant ha	foro	deductions of oos	م امن	o o u vitu					
	Report here the tota retirement, etc. Incl				-	-	_				=					
	as well as salaries and wages of municipal employees charged to construction projects.															
											ZØØ	Ar	Amount - Omit cents			
	Total salaries and wages paid												568,448			
Part V	DEBT OUTSTAND	ING, IS	SSUED, AND RE	TIRED												
A. Long-term debt			Debt during the fi	scal vear					Debt Outstar	ndino	JUNE 30, 2013					
	Debt							1		<u> </u>	Into		Interest paid			
	outstanding JULY 1,	Issued		Retired		General		TIF			Revenue		Other		Interest paid this year	
Purpose	2012		(b)	(0)			obligation		revenue		(f)		(a)		(h)	
	(a) 19U	29U	(b)	(c) 39U		49U	(d)	49U	(e)	49U	(f)	49U	(g)	l91	(h)	
	\$ 638,000 19U	\$ 29U		\$ 39U	41,000	\$ 49U		\$ 49U		\$ 401.1	597,000	\$ 49U		\$	20,735	
2. Sewer utility	2,320,121		95,941		54,000	490		490		49U	2,362,062			189	79,753	
3. Electric utility	19U	29U		39U	,	49U		49U		49U				192		
	19U	29U		39U		49U		49U		49U				193		
4. Gas utility	19U	29U		39U		49U		49U		49U				194		
5. Transit-bus		200		390		430		430		430				134		
Industrial Revenue	19T	24T		34T				44T		44T				189		
	19T	24T		34T				44T		44T				189		
revenue	19U	29U		39U		49U		49U		49U		49U		189		
8. TIF revenue																
Other-Specify 9. Debt Srv-Equip	19U 83,000	29U		39U	26,520	49U	56,480	49U		49U		49U		189	2,608	
Sewer utility-	19U	29U		39U	- 1	49U		49U		49U		49U		189		
10. Interim Finance	19U	29U	338,000	39U		49U		49U		49U	338,000	49U		189		
11.																
12.	19U	29U		39U	ľ	49U		49U		49U		49U		189		
	19U	29U		39U		49U		49U		49U		49U		189		
13.	19U	29U		39U		49U		49U		49U		49U		189		
14.																
Total long-term debt	3,041,121		433,941	1	21,520		56,480		0		3,297,062	•		0	103,096	
B. Short-term debt	t						61V	1		-	Amount - Omit cer	nts				
	Outstanding as of J	JLY 1,	, 2012				\$									
	Outstanding as of	JUNE	30. 2013				64V \$									
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS							·		Amount - Omit cents	S						
Click to visit DOM	Valuation WEBSITE. 100% V A		NDIVIDUAL LEVY AUTH Valuation Janua				\$		51,60	0,6	94		x .05 = \$		2,580,035	
Part VII	CASH AND INVEST	MENT	ASSETS AS OF	JUNE 30,	2013		A O . '		·			•		•		
Туре с	of asset		Bond and	Bond const	truction		Amount - Omit cen Pension/retireme		all other funds		Total					
			interest funds	funds	S		funds		funds		(5)					
Cash and invest	ments - Include		(a)	(b)			(c)		(d)		(e)	\neg				
cash on hand, Cl	D's, time,															
checking and sav Federal securities	rings deposits, s, Federal agency															
securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>																
		WØ1 W31				W61										
		\$ \$							-							
REMARKS									2,057		V98	7,270				
The beginning fund b	palance amounts have alt as well as from recomme		_									ot				
previously known or	accessible to the City but	are be	ing considered as Ci					_								
uuning me tiscal year	r 2013 are also included v	vitriif) th	IC AFK.													